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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके ।
Separate paging is given to this Part in order that it may be filed as a separate compilation

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS
(Legislative Department)

New Delhi, the 8th September, 1983/*Bhadra* 17, 1905 (*Saka*)

The following Act of Parliament received the assent of the President on the 7th September, 1983, and is hereby published for general information:—

THE JUTE MANUFACTURES CESS ACT, 1993
No. 28 OF 1983

[*7th September*, 1983.]

An Act to provided for the leve and collection, by way of cess, of a duty of excise on jute manufactures for the purpose of carrying out measures for the development of production of jute manufactures and for matters connected therewith.

BE it enacted by Parliament in the Thirty-fourth Year of the Republic of India as follows :—

Short title, extent and commencement.

1. (*1*) This Act may be called the Jute Manufactures Cess Act, 1983.

(*2*) It extends to the whole of India.

(*3*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Definitions.

2. In this Act, unless the context otherwise requires,—

(*a*) "jute manufacture" means any article specified in the Schedule which contains more than fifty per cent. of jute (including Bimlipatam jute or mesta fibre of any sort) by weight of the total fibre content and in the production of which any process is ordinarily carried on with the aid of power.

Explanation.—"Power" means electrical energy or any other form of energy which is mechanically transmitted and is not generated by any human or animal agency;

(*b*) "prescribed" means prescribed by rules made under this Act;

(*c*) "producer", in relation to a jute manufacture, means the producer of such jute manufacture.

Levy and collection of cess on jute manufactures produced in India.

3. (*1*) There shall be levied and collected by way of cess for the purposes of the Jute Manufactures Development Council Act, 1983, on every article of jute manufacture specified in column 2 of the Schedule and produced in India, a duty of excise at such rate not exceeding the rate specified in the corresponding entry in column 3 thereof, as the Central Government may, by notification in the Official Gazette, specify:

Provided that until such rate is specified by the Central Government, the duty of excise shall be levied and collected at the rate specified in the corresponding entry in column 4 of the Schedule.

(*2*) The duty of excise levied under sub-section (*1*) shall be in addition to the duty of excise leviable on jute manufactures under the Central Excises and Salt Act, 1944 or any other law for the time being in force. 1 of 1944.

(*3*) The duty of excise levied under sub-section (*1*) shall be payable by the Producer of a jute manufacture.

(*4*) The provisions of the Central Excises and Salt Act, 1944, and the rules made thereunder, including those relating to refunds and exemptions from duty, shall, so far as may be, apply in relation to the levy and collection of the duty of excise on jute manufactures under this Act. 1 of 1944.

crediting proceeds of duties to the Consolidated Fund of India.

4. The proceeds of the duty of excise levied under sub-section (*1*) of section 3 shall first be credited to the Consolidated Fund of India and the Central Government may, if Parliament, by appropriation made by law in this behalf, so provides, pay to the Jute Manufactures Development Council, from time to time, from out of such proceeds (after deducting the cost of collection which shall not exceed four per cent. of such proceeds) such sums of money as it may think fit for being utilised for the purposes of the Jute Manufactures Development Council Act, 1983.

Power to call for information.

5. The Central Government may require a producer of a jute manufacture to furnish for the purposes of this Act, such statistical and any other information in such form and within such period as may be prescribed.

Power to make rules.

6. (*1*) The Central Government may, by notification in the Official Gazette, make rules for carrying out the provisions of this Act.

(*2*) In particular and without prejudice to the generality of the foregoing power, such rules may provide for the form in which and the period within which statistical and other information may be furnished under section 5.

(*3*) Every rule made under this section shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two

or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

THE SCHEDULE

[*See* sections 2(*a*) and 3 (1)]

Sl. No.	Articles of jute manufacture	The maximum rate at which duty of excise may be collected	Actual rate at which duty of excise is to be collected until a different rate is specified by the Central Government
1	2	3	4
1.	Carpet Backing	Rupees 195 per tonne	Rs. 65.00 per tonne
2.	Hessian	Rupees 209 per tonne	Rs. 69.65 per tonne
3.	Sacking	Rupees 158 per tonne	Rs. 52.65 per tonne
4.	Yarn and Twine	Rupees 197 per tonne	Rs. 65.65 per tonne
5.	D.W. Tarpaulin	Rupees 198 per tonne	Rs. 66.00 per tonne
6.	Decorative Fabrics	Rupees 457 per tonne	Rs. 152.35 per tonne
7.	Cotton Bagging	Rupees 110 per tonne	Rs. 36.65 per tonne
8.	Soil Saver	Rupees 115 per tonne	Rs. 38.35 per tonne
9.	Japanese Rice Bags	Rupees 205 per tonne	Rs. 68.35 per tonne
10.	Any other article of jute manufacture	Rupees 184 per tonne	Rs. 61.35 per tonne

R. V. S. PERI SASTRI,
Secy. to the Govt. of India.

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